Twenty-Third Annual Report

April 1, 1985 to March 31, 1986

Alberta
RACING COMMISSION

Alberta
SOLICITOR GENERAL

Office of the Solicitor General

127 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 403/427-2468

The Honourable David Carter
Office of the Speaker
Legislative Assembly of Alberta

Sir:

I have the honour to submit the Annual Report of the Alberta Racing Commission for the year ending March 31, 1986.

Respfectfully submitted,

Ken Rostad
Solicitor General

Alberta

ALBERTA RACING COMMISSION

403/297-6551

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Calgary, Alberta, Canada

Office of
the Chairman

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The Honourable Ken Rostad
Solicitor General

Dear Sir:

I take pleasure in submitting the Commission's Annual Report for the year 1985 - 1986.

Respectfully submitted,

Roy Farran

Roy A. Farran,
Chairman

MEMBERS

OF THE

ALBERTA RACING COMMISSION

At the year ended March 31, 1986

Roy A. Farran	Chairman	Calgary
Irven W. Parsons	Commissioner	Calgary
Kenneth C. Amthor	Commissioner	Crossfield
W. Gordon Pritchett	Commissioner	Edmonton
James C. LeLacheur	Commissioner	Edmonton
Jack Sheckter	Commissioner	Edmonton
Donald J. Buchanan	Commissioner	Edmonton

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Solicitor General
Province of Alberta

TWENTY-THIRD ANNUAL REPORT

OF

THE ALBERTA RACING COMMISSION

APRIL 1ST, 1985 - MARCH 31ST, 1986

Although a further decline of some 4.4% of the total provincial bet on horseracing took place in 1985, this drop was far less than anticipated and probably reflected the first firming-up of the economy since declines from the boom year of 1982. Compared with reduced handles elsewhere in Canada, the result was reasonably satisfactory.

As has been the pattern in most years of the eighties, the drop in total betting was more severe at Calgary Stampede Park than at Edmonton Northlands. Traditionally Edmontonians have wagered more per capita than Calgarians. Since the Commission has an obvious interest in maximising the handle on which the whole industry depends, it has tended to favor Edmonton for the best summer thoroughbred dates. This policy has also been prompted by Calgary's need to close down racing during the Stampede break. The difference in betting patterns is accounted for in part by this, although Calgary does have an offsetting advantage in a somewhat milder winter for harness racing.

The total parimutuel bet in Alberta in 1985 was $ 182,727,125. compared with $ 191,130,678. for the fiscal year 1984.

For the first time in Alberta racing history, standardbreds generated a larger bet than thoroughbreds. The harness handle at Class "A" tracks was $ 93,198,876. for 202 days of racing compared with $ 85,559,836. for 147 days of thoroughbred racing. Lethbridge Whoop-Up Downs produced a wager of $ 1,675,118. for 32 racing days and another $ 2,293,295. was generated by minor meets throughout the province.

It should be noted that the major racetracks raced five fewer thoroughbred days and 12 fewer standardbred days which also partly accounted for the decline of 4.4 percent. The decision to race less days was arrived at by consensus in industry-wide meetings held with the Commission in October, 1984 and took into account availability of horses ready to race, attendance patterns and weather experience. Each year there is a lively debate between those who believe in maximising racing dates or opportunities for horsemen to race and those who maintain that a market over-saturated with racing can result in diminishing returns.

During 1985, the Alberta Racing Commission was funded by a rebate of two percent of the handle from the total parimutuel tax of five percent of the handle. A further 2.25 percent of the handle also deducted by way of the parimutuel tax was rebated directly to exhibitions and fairs. The remaining three-quarters of one percent was retained by the Provincial Treasurer. After covering Commission expenses, the balance of funds was disbursed on direct support to the horsemen in purse supplements and breeder grants.

The allocation of these supports was arrived at by consensus in an annual meeting between Commission and industry. The policy objective is to promote the breeding of racehorses in Alberta as a diversification of agriculture. While both major breeds favor purse supplements as an incentive for owners to buy Alberta-breds as opposed to direct grants to breeders, there are minor differences in philosophy. The harness industry favors many more special races written for Alberta-breds alone than do the thoroughbreds and the definition of an Alberta-bred is much narrower for the former. While the thoroughbred industry uses the term "Alberta-foaled" which in effect allows a local mare to be serviced by stallions outside the Province, the standardbred industry confines its support to "Alberta-sired" which is interpreted as meaning fathered only by a stud standing for service in Alberta. There are some more complicated variations to cover stallions leased from elsewhere. While the Commission in 1985 gave special bonuses to Alberta-bred thoroughbreds winning in open races, it did not follow the same philosophy for standardbreds where the support went for Alberta-sired stakes. It did order that Alberta standardbreds should be given preference for entry in at least 10 percent of races and offered special purse supplements for a number of such races where Alberta-breds would predominate.

It is debatable whether support is best directed to Alberta-breds who perform well against their peers in open races or to promote special stakes where they race against each other. The Commission gave notice that it intended to review the policy for the fiscal year 1986.

The same main pattern of racing dates was followed in 1985 as in 1984. Late winter training for thoroughbreds, the burden of which was once carried by Calgary alone, was shared, one month each, between Northlands and Stampede Park. Thoroughbreds began racing in Calgary in April for a short spring meet, moving to Edmonton in May where they stayed for the summer. The runners returned to Calgary in early September and stayed there until the season concluded in mid-November.

Harness racing began in early March at Edmonton Northlands, moved to Calgary Stampede Park on May 20 and continued there until September 6. Racing then moved to Edmonton for early winter and concluded with another successful winter meet during January and February, 1986.

Employment increased in this job-intensive industry as reflected in the issue of 6,228 occupational licences. This year, to reduce overhead, validation by tab was allowed for renewals, thus avoiding the requirement for all licensees to be photographed. Again special temporary permits were issued to allow prospective new owners to claim a horse. The Commission policy is to minimise bureaucratic obstacles and to allow renewals by mail, applications by mail or authorised agent from bonafide licence holders outside its jurisdiction and recognition of licences from other jurisdictions insofar as further inquiry into backgrounds before licencing is not required. However, so far Alberta has not followed the lead of some jurisdictions to accept licences from elsewhere in lieu of its own. This is because the Commission has legal advice that licencing responsibility cannot be delegated, that its main disciplinary tool is the suspension of a licence and that its application forms contain special conditions in regard to such matters as urine testing. The Commission is dedicated however to moving towards an identical application form with the same criteria for all racetrack licencing in North America.

Urine tests for prohibited drugs in racehorses resulted in eight proven positives and five suspicious samples from 8,730 horses tested by urine. A further 121 blood tests were also taken. In all cases, firm disciplinary action was taken even though most were a result of error rather than of deliberate attempts to alter the performance of the horse.

The Commission also introduced urine testing for humans, primarily jockeys and harness drivers, during 1985. This was recognition that horseracing is a combined effort of human and horse, that drug impairment may affect both performance and safety and that addiction is so expensive as to be conducive to corruption. The policy is to rehabilitate rather than to punish. First offenders are warned. On a second offence they are suspended until a negative sample is given and on a third offence reference is made to A.A.D.A.C. Further offences thereafter are referred to the Commission which may advise the culprit that, in the best interests of racing in Alberta, he or she is no longer suitable for licencing. Only in a last resort would the matter cease to be confidential and public rulings become available to other racing jurisdictions through the central computer in Kentucky.

Although prior information available to the Commission and the police had alleged incidence of drug abuse among humans on the backstretch, the number of positive tests for marijuana and cocaine proved to be remarkably small. Only one horseman was unable to control his habit and, after the sequence of testing explained above, chose to leave this jurisdiction.

Eighteen appeals from the rulings of stewards or judges were heard by the Commission which met formally monthly but had many other meetings either by personal attendance, at racetracks or by conference call. Delegates attended industry conferences in Ottawa, Toronto and Tucson, Arizona.

The following infractions, most for minor racing offences, occurred in the fiscal year 1985-86.

THOROUGHBRED:

Jockeys, for riding infractions	35
Jockeys, for actions other than riding infractions	28
Jockeys & Trainers, for unwarranted claim of foul	3
Licenses restored	4
Trainers, for entering an ineligible horse	5
Trainers, for medications requiring late scratch	3
Disciplinary fines for persons other than jockeys	24
Disciplinary suspensions for persons other than jockeys	5
Positive tests	2
Licenses denied or cancelled	2
Horses barred from competition	2

STANDARDBRED:

Failure to set a proper pace comparable to class of race	49
Poor driving, impeding or interfering with the progress of other horses or drivers in a race	86
Failing to come into position or backing off gate	76
Being on track at restricted hours	3
Failure to report interference	4
Mistreatment of horses	68
Late scratches	3
Late to paddock or post parade	37
Taking back from position	14
Positive tests	6
Failing breathalyzer test	9
Disciplinary fines - miscellaneous	62

The top ten money earners among Alberta-bred thoroughbreds during 1985 were as follows:

Special Intent	$ 88,443.
Flashy Ways	72,956.
Time For Words	66,954.
Silver Sizzle	66,540.
Ivory Mist	65,679.
Provocative Prince	61,616.
Fairly Reasonable	56,373.
Frog Wenta Courtin	53,625.
Fustukian	46,966.
Fair March	37,829.

FLASHY WAYS was the outstanding 2 year-old among local thoroughbreds. An Oregon 3 year-old called POLYNESIAN FLYER won the Canadian Derby at Northlands Park while IMPERIAL CHOICE took the Alberta Derby at Stampede Park.

MARGIE'S HITTER was "Sprinter of the Year" and was awarded the Alberta Racing Commission trophy. Dale Saunders and Rod Haynes tied for leading trainer of 1985. Top jockey of the year was Don Seymour, while the leading apprentice jockey was Nancy Jumpsen.

The top 10 thoroughbred breeders in Alberta were as follows:

Petryk, R. & D.	$ 122,572.
Willard, E. E.	92,384.
Castledon Stud Syndicate	76,160.
Clements, K. J.	74,044.
Ashmore, D. R.	73,835.
Lawson, C.	73,551.
Red Diamond Farm	71,784.
Cowen, A.	66,954.
Elmbrook Stable & Partners	63,841.
Sims & Jackson Ranch	57,476.

From the quarterhorse industry, the leading performers were: 2 year-old REGALS BLACK VELVET, 3 year-old OAKTREES TUFFENNUF, and aged horse RICHWAY THINKER. Mr. Ron McLeod was horseman of the year.

Among standardbreds T. G. BREEZE was the Alberta horse-of-the-year while FALCON SEELSTER was the outstanding out-of-province horse. Mr. Ken Read was horseman of the year.

The aged horse of the year was TOMPKINS HANOVER while TRIPLE ACTION captured the title of best Alberta-bred in 1985. Breeders of the year were Hugh Tracey and Gordon Gowdy.

Among the top money earners in standardbred racing at Alberta tracks during 1985 were:

*T. G. Breeze	$ 107,833.
Me Gotta Bret	98,220.
*Triple Action	94,282.
Lemoyne Hanover	88,352.
Mannart Tornado	74,220.
Tompkins Hanover	73,635.
Cape Escape	48,207.
*Maskot	47,195.
Pierres Passion	46,221.
Timbrook Direct	44,747.

*Denotes horses that earned money in Alberta Sires Stakes.

The Commission continued its policy of cross-subsidisation to develop racing at Class "B" and "C" tracks where the parimutuel bet is far less than in the cities. This is in the belief that the bloodstock industry can only be healthy if there is a minor or farm league to support the major meets. In accordance with this policy, purse supplements and operating grants at minor meets actually exceeded the total yield of the 5 percent parimutuel tax at those meets. In 1985-86, there was another satisfactory increase in both numbers and quality of racing, particularly among quarterhorses where entry into stakes is determined by speed performance in trials. Some racing dates on days when Stampede Park does not race were allocated for a Class "B" meet at the new minor track of Trout Springs, west of Calgary. Despite teething troubles and financial constraints, the new track operated satisfactorily and there was no significant effect on the number of horses or jockeys available to race at Lethbridge or Grande Prairie despite some overlap.

The entire industry has benefited from innovative developments in classic racing for both major breeds - the prestigeous Breeders' Crown and the Nat Christie Memorial Stakes for harness racing, and the Breeders' Cup and Western Derby Series for thoroughbreds. Some of the best quality horseracing in the world took place in Alberta during 1985-86.

Significant changes to the rules and regulations pursuant to the Racing Commission Act during 1985 were:

(a) requirements to give human urine samples

(b) a prohibition on raising the take-out from parimutuel wagering without Commission consent. This new rule was necessary because of a federal amendment permitting huge take-outs regardless of the detrimental effect on gross volume.

(c) a novel and highly successful relaxation of the ancient rule requiring weigh-out of jockeys before official results are posted. The Commission decided that any offences in regard to weights could be dealt with post-race as with illegal drugs. This has speeded-up the interval between running races considerably and our practice is now being followed by other jurisdictions.

(d) clarification of search-and-seizure powers on or near the grounds of a racetrack.

(e) Prohibition of entry in a claiming race of any horse with an encumbered title.

(f) and the waiving of the requirement to couple entries in harness stake races where the only reason for coupling is that they have been trained by the same trainer.

A great blow to horseracing everywhere was the death of Marc Jenkins after a lifetime in the industry. He was replaced as Supervisor of Racing by Morris Heggie, now Supervisor for Thoroughbred Racing, and Don Stewart, now Supervisor for Harness Racing, thus dividing the responsibility between two.

Respectfully submitted,
Dated at the City of Calgary
30th day of [illegible], 1985

Chairman

Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

Schedule "A"

PARI MUTUEL STATISTICS

THOROUGHBRED RACING 1984 - 1985

	Racing Days		No. of Races		Attendance		Net Gate Receipts	
	1985	1984	1985	1984	1985	1984	1985	1984
CALGARY	72	72	720	744	236,076	249,708	Not Avail.	$ 346,865.
EDMONTON	75	80	683	800	375,246	415,798	-	331,044.
LETHBRIDGE	26	38	236	343	40,858	55,430	-	16,106.
	173	190	1639	1887	652,180	720,936	-	$ 694,015.

	Amount Wagered		Pari Mutuel Percentages & Breaks	
	1985	1984	1985	1984
CALGARY	$ 35,901,503.	$ 36,578,111.	$ 4,026,871.	$ 4,017,790.
EDMONTON	49,658,333.	57,209,424.	5,497,237.	6,047,763.
LETHBRIDGE	1,423,178.	2,433,690.	226,770.	376,465.
	$ 86,983,014.	$ 96,221,225.	$ 9,750,878.	$ 10,442,018.

	Alberta Government Tax		Gross Prize Money	
	1985	1984	1985	1984
CALGARY	$ 1,795,075.	$ 1,828,906.	$ 2,781,071.	$ 3,081,424.
EDMONTON	2,482,917.	2,860,471.	2,849,058.	3,632,536.
LETHBRIDGE	71,159.	121,685.	214,684.	284,956.
	$ 4,349,151.	$ 4,811,062.	$ 5,844,813.	$ 6,998,916.

Schedule "B"

PARI MUTUEL STATISTICS

HARNESS RACING 1984 - 1985

	Racing Days		No. of Races		Attendance		Net Gate Receipts	
	1985	1984	1985	1984	1985	1984	1985	1984
CALGARY	116	119	1179	1191	268,634	314,925	Not Avail.	$ 500,807.
EDMONTON	86	95	860	950	326,257	320,790	-	295,153.
LETHBRIDGE	6	6	51	53	8,005	8,114	-	-
	208	220	2090	2194	602,896	643,829	-	$ 795,960.

	Amount Wagered		Pari Mutuel Percentages & Breaks	
	1985	1984	1985	1984
CALGARY	$ 43,531,361.	$ 46,352,881.	$ 4,995,903.	$ 5,187,633.
EDMONTON	49,667,515.	47,285,714.	5,287,091.	5,040,806.
LETHBRIDGE	251,940.	247,359.	40,581.	38,201.
	$ 93,450,816.	$ 93,885,954.	$ 10,323,575.	$ 10,266,640.

	Alberta Government Tax		Gross Prize Money	
	1985	1984	1985	1984
CALGARY	$ 2,176,568.	$ 2,317,644.	$ 3,569,643.	$ 3,722,387.
EDMONTON	2,483,376.	2,364,286.	3,742,318.	4,200,006.
LETHBRIDGE	12,597.	12,368.	47,005.	45,322.
	$ 4,672,541.	$ 4,694,298.	$ 7,358,966.	$ 7,967,715.

PARI MUTUEL STATISTICS

COMMUNITY RACING 1984 - 1985

	Racing Days		No. of Races		Attendance		Net Gate Receipts	
	1985	1984	1985	1984	1985	1984	1985	1984
STANDOFF	3	-	23	-	550	-	Not. Avail.$	-
CAMROSE	2	-	20	-	708	-	-	-
ENOCH	10	8	90	79	4,405	1,976	-	3,952.
GRANDE PRAIRIE	15	15	127	133	7,384	6,963	-	5,912.
HIGH RIVER	-	3	-	28	-	527	-	1,054.
HOBBEMA	-	6	-	48	-	2,100	-	-
MEDICINE HAT	4	4	31	32	1,619	2,251	-	4,502.
MILLARVILLE	2	2	17	19	5,504	3,319	-	9,957.
MILO	2	-	17	-	1,867	-	-	-
TEEPEE CREEK	3	3	24	23	1,350	800	-	-
TROCHU	2	1	16	9	1,250	1,600	-	3,196.
TROUT SPRINGS	24	3	205	26	17,510	1,455	-	2,784.
	67	45	570	397	42,147	20,991		$ 31,357.

	Amount Wagered		Pari Mutuel Percentages & Breaks	
	1985	1984	1985	1984
STANDOFF	$ 16,570.	$ -	$ 2,606.	$ -
CAMROSE	68,394.	-	11,929.	-
ENOCH	313,248.	210,206.	49,830.	32,991.
GRANE PRAIRIE	353,106.	363,909.	55,238.	55,177.
HIGH RIVER	-	31,848.	-	4,762.
HOBBEMA	-	81,431.	-	12,754.
MEDICINE HAT	93,414.	103,696.	14,650.	16,076.
MILLARVILLE	97,219.	89,913.	15,205.	14,023.
MILO	33,322.	-	5,204.	-
TEEPEE CREEK	33,285.	31,382.	4,937.	4,576.
TROCHU	18,734.	13,680.	2,929.	2,132.
TROUT SPRINGS	1,266,003.	97,434.	197,084.	15,052.
	$ 2,293,295.	$ 1,023,499.	$ 359,612.	$ 157,543.

PARI MUTUEL STATISTICS

COMMUNITY RACING 1984 - 1985

	Alberta Government Tax		Gross Prize Money	
	1985	1984	1985	1984
STANDOFF	$ 828.	$ -	$ 19,895.	$ -
CAMROSE	3,420.	-	16,200.	-
ENOCH	15,662.	10,510.	97,605.	85,385.
GRANDE PRAIRIE	17,655.	18,195.	98,944.	119.865.
HIGH RIVER	-	1,592.	-	15,270.
HOBBEMA	-	4,072.	-	76,908.
MEDICINE HAT	4,671.	5,185.	50,689.	55,606.
MILLARVILLE	4,861.	4,496.	11,270.	11,725.
MILO	1,666.	-	9,220.	-
TEEPEE CREEK	1,664.	1,569.	12,950.	13,015.
TROCHU	937.	684.	8,265.	5,480.
TROUT SPRINGS	63,300.	4,872.	170,351.	45,531.
	$ 114,664.	$ 51,175.	$ 495,389.	$ 428,785.

Schedule "D"

ALBERTA RACING COMMISSION

PARI MUTUEL TAX REFUND 1985

	No. of Races	Pari Mutuel Total	Average Wagering Per Race	Tax Paid	Development Grant
STANDOFF	23	$ 16,570.	$ 720.	$ 828.	$ 1,261.
CAMROSE	20	68,394.	3,420.	3,420.	5,205.
ENOCH	90	313,248.	3,481.	15,662.	15,455.
GRANDE PRAIRIE	127	353,106.	2,780.	17,655.	26,875.
MILO	17	33,322.	1,960.	1,666.	2,536.
MEDICINE HAT	31	93,414.	3,013.	4,671.	7,110.
MILLARVILLE	17	97,219.	5,719.	4,861.	7,399.
TEEPEE CREEK	24	33,285.	1,387.	1,664.	2,533.
TROCHU	16	18,734.	1,171.	937.	1,426.
TROUT SPRINGS	205	1,266,003.	6,176.	63,300.	40,478.
	570	$ 2,293,295.	$ 4,023.	$ 114,664.	$ 110,278.
LETHBRIDGE	44	$ 1,675,118.	$ 33,071.	$ 83,756.	$ 46,531.

ALBERTA RACING COMMISSION

DEVELOPMENT FUND FOR THE YEAR ENDED MARCH 31, 1986

EXPENDITURE

For backstretch improvements (racing plant)			
Calgary Exhibition & Stampede			$ 20,408.
Edmonton Northlands			20,408.
For equine research			
Western College of Veterinary Medicine			24,514.
For Tattooing			
Thoroughbred		$ 11,665.	
Harness		5,265.	16,930.
For Community Support			
Operating Grant			
Canada West Turf Association		47,619.	
Lethbridge & District Exhibition		46,531.	
Communities		114,777.	
Purse Supplements			
Lethbridge & District Exhibition		49,169.	
Communities		50,029.	308,125.
For development of THOROUGHBRED industry			
Stakes Race Purses			
Wild Rose	7,000.		
Beaufort	7,000.		
Parkdale	3,500.		
Breeders	3,500.		
Alberta Oaks	3,500.		
Sturgeon River	7,000.	31,500.	
Horsemen's Benevolent & Protective Association		27,835.	
Alberta Division - Canadian Thoroughbred Horse Society		41,752.	
Breeders of Alberta-breds		277,489.	
Owners of Alberta-breds		346,845.	
General Purse Support		672,099.	$ 1,397,520.

The above mentioned categories pertain to horses racing at "A" circuit tracks

ALBERTA RACING COMMISSION

DEVELOPMENT FUND FOR THE YEAR ENDED MARCH 31, 1986

For development of STANDARDBRED industry

Stakes Race Purses

Harvest Gold	$ 53,330.	
Virginia Park	30,570.	
Yellowhead	30,570.	
Petticoat Pace	53,330.	
Black Gold	92,380.	
Gold Pan	92,360.	
Pot of Gold	18,470.	
Heritage	18,470.	
Alberta Rose	30,600.	
Calgary Lady	18,470.	
Lt. Governor	30,570.	
Lassie	18,470.	$ 487,590.
Alberta Standardbred horse Association		36,900.
Lethbridge re Stakes		20,000.
Breeders of Alberta-bred money earners in the above specified Stakes Races		57,103.
Preferred Races - Fillies and Mares		100,770.
Preferred Races - Alberta-bred conditioned		100,770.
General Purse Support		523,309.
		1,326,442.

The above mentioned categories pertain to horses racing at "A" circuit tracks

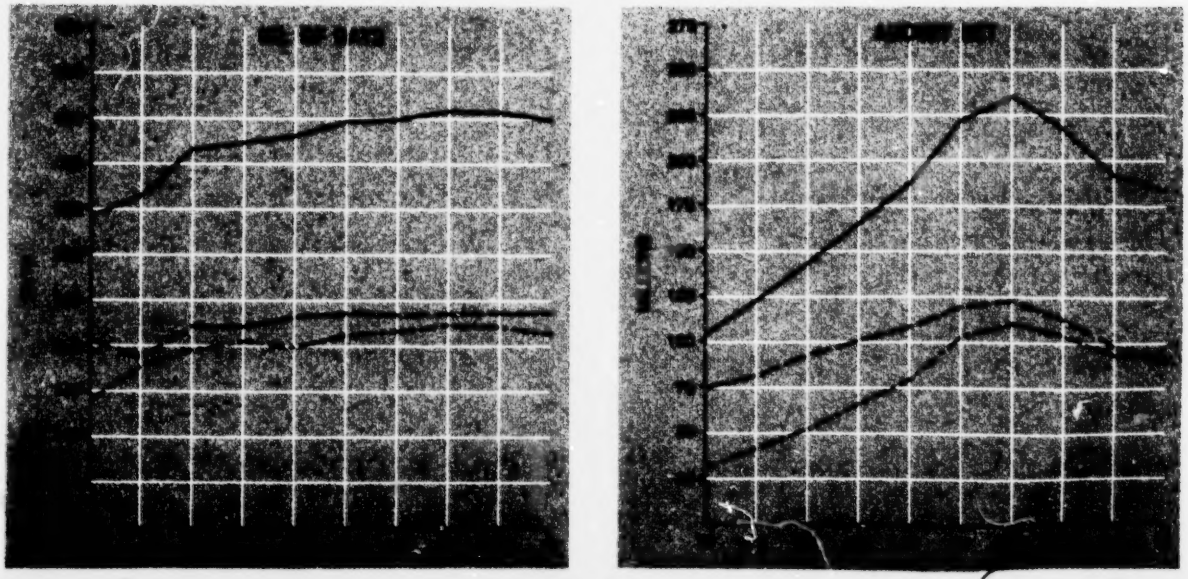
$ 3,114,347.

Alberta

Cities		Days	Races	Bets* Annual ($)	Bets* Daily average ($)	Bets* Change (%)	Track commission plus breaks* ($)	Provincial tax* ($)	Gross purse ($)	Attendance*
Calgary	H	116	1 179	43 489 855	374 913	– 3.75	4 995 903.06	2 174 492.75	3 569 643	268 634
Calgary	R	72	720	35 943 009	499 208	– 0.55	4 026 871.11	1 797 150.45	2 781 071	236 076
Calgary	T	188	1 899	79 432 864	422 515	– 2.26	9 022 774.17	3 971 643.20	6 350 714	504 710
Camrose	H	2	20	68 394	34 197	—	11 929.39	3 419.70	16 200	708
Edmonton	H	86	860	49 486 404	575 423	+ 15.61	5 287 091.02	2 474 320.20	3 742 318	326 267
Edmonton	R	75	683	49 839 444	664 526	+ 29.00	5 497 237.14	2 491 972.20	2 849 058	377 046
Edmonton	T	161	1 543	99 325 848	616 931	+ 3.32	10 784 328.16	4 966 292.40	6 591 376	703 313
Grande Prairie	R	15	127	353 106	23 540	– 2.97	55 238.01	17 655.30	98 944	7 384
Lethbridge	H	6	51	251 940	41 990	+ 1.85	40 580.77	12 597.00	47 005	8 005
Lethbridge	R	26	236	1 423 180	54 738	– 14.53	226 769.98	71 159.00	214 684	40 808
Lethbridge	T	32	287	1 675 120	52 348	– 14.09	267 350.75	83 756.00	261 689	48 813
Medicine Hat	R	4	31	93 436	23 359	– 9.89	14 649.75	4 671.80	50 689	1 619
Millarville	R	2	17	97 219	48 610	+ 8.13	15 205.02	4 860.95	11 270	5 504
Milo	R	2	17	33 322	16 661	—	5 203.78	1 666.10	9 220	1 867
Standoff	R	3	23	16 570	5 523	—	2 605.93	828.50	19 895	550
Teepee Creek	R	3	24	33 285	11 095	+ 6.07	4 937.15	1 664.25	12 950	1 350
Trochu	R	2	16	18 734	9 367	– 31.53	2 929.54	936.70	8 265	1 250
Trout Springs	R	24	205	1 265 576	52 732	+ 62.36	197 083.72	63 278.80	170 351	17 510
Winterburn	H	2	21	110 180	55 090	—	17 803.59	5 509.00	18 000	1 030
Winterburn	R	8	69	203 068	25 384	– 3.39	32 026.19	10 153.40	79 605	3 375
Winterburn	T	10	90	313 248	31 325	+ 19.22	49 829.78	15 662.40	97 605	4 405
TOTALS	H	212	2 131	93 406 773	440 598	+ 3.24	10 353 307.83	4 670 338.65	7 393 166	604 644
	R	236	2 168	89 319 949	378 474	– 8.21	10 080 757.32	4 465 997.45	6 306 002	694 339
	T	448	4 299	182 726 722	407 872	– 2.72	20 434 065.15	9 136 336.10	13 699 169	1 298 983

H — harness races
R — running races
T — total of harness and running races

* Include amounts for separate pool betting and foreign race separate pool betting



HARNESS
RUNNERS
TOTAL

Financial Statements

ALBERTA RACING COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 1986

Auditor's Report

Balance Sheet

Statement of Revenue Surplus

Statement of Revenue and Expenditure - Operations

Statement of Revenue and Expenditure - Development

Notes to the Financial Statements

OFFICE OF THE AUDITOR GENERAL

ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Alberta Racing Commission

I have examined the balance sheet of the Alberta Racing Commission as at March 31, 1986 and the statements of revenue surplus, revenue and expenditure - operations and revenue and expenditure - development for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1986 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Donald D. Salmon

C.A.
Auditor General

Edmonton, Alberta
July 29, 1986

ALBERTA RACING COMMISSION

BALANCE SHEET

AS AT MARCH 31, 1986

	1986	1985
ASSETS		
Current:		
Cash (Note 3)	$763,497	$683,864
Accounts receivable	3,534	1,484
Prepaid expenses	15,013	17,856
	782,044	703,204
Fixed:		
Equipment, at cost	58,312	59,201
	$840,356	$762,405
LIABILITIES AND EQUITY		
Current:		
Accounts payable (Note 4)	$286,961	$135,857
Improvement grant payable	26,078	23,749
Deferred revenue	10,730	10,730
	323,769	170,336
Other:		
Contributions refundable to the Province of Alberta (Note 4)	119,536	239,073
Standard-bred Sires Stakes Registration	26,146	27,096
	145,682	266,169
Equity:		
Reserves (Note 5)	230,975	230,975
Capital surplus arising from purchase of fixed assets	58,312	59,201
Revenue surplus	81,618	35,724
	370,905	325,900
	$840,356	$762,405

The accompanying notes are part of these financial statements.

ALBERTA RACING COMMISSION

STATEMENT OF REVENUE SURPLUS

FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
Revenue surplus at beginning of year:		
As previously reported	$ 35,724	$ 165,391
Adjustment to prior years' contributions by the Province of Alberta (Note 4)	-	201,637
As restated	35,724	(36,246)
Add: Excess of revenue over expenditure for the year - development (Note 7)	45,894	57,945
Transfer from equine hospital equipment reserve (Note 5)	-	14,025
Revenue surplus at end of year	$ 81,618	$ 35,724

ALBERTA RACING COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE - OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
Revenue:		
Contribution by the Province of Alberta (Note 4)	$ 662,359	$ 569,313
Assessments, licenses and fines	193,761	208,833
Interest	179,213	218,820
Miscellaneous	2,538	3,689
	1,037,871	1,000,655
Expenditure:		
Administrative salaries	271,256	270,141
Veterinarians' fees	179,474	178,158
Commissioners' honoraria	124,160	112,869
Judges' fees	116,657	103,138
Stewards' fees	114,101	115,016
Travelling	84,227	87,575
Employee benefits	46,390	43,441
Office	21,214	22,829
Industry promotion	20,000	10,000
Licensee identification equipment and supplies	14,138	11,043
Hearings and appeals	12,447	7,441
Human toxicology	6,300	-
Legal fees	5,205	2,071
Security services, equipment and supplies	5,099	3,329
Contribution to Edmonton Northlands for equine hospital x-ray equipment	-	14,025
Horse of the year trophies	-	3,500
Miscellaneous	17,203	16,079
	1,037,871	1,000,655
	$ -	$ -

ALBERTA RACING COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE - DEVELOPMENT

FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
Revenue:		
Contribution by the Province of Alberta (Note 4)	$3,160,241	$3,773,715
Expenditure:		
Purse supplements	1,882,976	2,214,549
Breeders' premium	845,597	1,048,540
Grants to operators and associations	344,330	406,161
Equine research	24,514	30,000
Tattooing	16,930	16,520
	3,114,347	3,715,770
Excess of revenue over expenditure	$ 45,894	$ 57,945

ALBERTA RACING COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1986

Note 1 Authority

The Alberta Racing Commission operates under the authority of the Racing Commission Act, Chapter R-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no depreciation has been provided on fixed assets as purchases are charged to operations in the year of acquisition. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to capital surplus.

Contributions by the Province of Alberta

The Commission receives contributions from a supply vote of the Department of Solicitor General of the Province of Alberta equivalent to 40% of the Alberta pari-mutuel tax for the previous year. Contributions are allocated firstly to operations and thereafter to development.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Cash includes deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta as follows:

	1986	1985
Deposit Account - Operations	$563,297	$483,664
Deposit Account - Revenue Stabilization	200,000	200,000

Note 4 Adjustment to Contributions by the Province of Alberta

For a number of years contributions by the Province of Alberta had been based on estimated total wagering in the Province but were adjusted to actual during 1984-85. This adjustment resulted in $358,609 being repayable to the Province in three annual installments commencing in 1985-86. The installment payable during the ensuing year, in the amount of $119,537 (1985 $119,536), is included in accounts payable and the remaining $119,536 (1985 $239,073) is shown as a separate liability on the balance sheet.

The adjustment relates to contributions received during the following fiscal years:

1977-78 to 1983-84	$201,637
1984-85	156,972
	$358,609

The portion relating to years prior to 1984-85 is shown as an adjustment to revenue surplus at the beginning of the 1984-85 year. The portion relating to 1984-85 has been deducted from actual contributions received during that year and the net result is shown on the statements of revenue and expenditure.

Note 5 Reserves

The balances and transfer pertaining to reserves appropriated from revenue surplus by resolutions of the Members of the Commission are summarized as follows:

	Balance at beginning of year	Transfer to (from) revenue surplus	Balance at end of year
Revenue Stabilization	$200,000	$ -	$200,000
Equine Hospital Equipment	30,975	-	30,975
	$230,975	-	$230,975
1985 comparative figures	$245,000	$14,025	$230,975

Note 6 Administration Expenses

Operations expenditure does not include the cost of certain office accommodation and office furniture which are provided at no cost by the Province of Alberta.

Note 7 Comparative Figures

The excess of revenue over expenditure for the year ended March 31, 1985 as previously reported has been reduced by an amount of $14,025 representing a contribution to Edmonton Northlands for equine hospital x-ray equipment previously charged directly to revenue surplus.

The 1985 comparative figures have been reclassified where necessary to conform to 1986 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management.